



## DEPARTMENT OF THE INTERIOR

### National Indian Gaming Commission

#### 25 CFR Part 559

#### RIN 3141-AA72

#### Audit Standards

**AGENCY:** National Indian Gaming Commission.

**ACTION:** Proposed rule; reopening of comment period.

**SUMMARY:** On June 1, 2022, the National Indian Gaming Commission published a proposed rule to amend the Agency's facility Audit Standards regulations. The proposed rule specified that comments must be received before July 1, 2022. The Agency has received requests to extend the comment period to allow more time for tribes and interested parties to fully review the proposed rule and submit comments. The Commission is agreeable to the request and is extending the comment period for an additional thirty days.

**DATES:** The comment period for the proposed rule published in the **Federal Register** on June 1, 2022, at 87 FR 33091, is reopened. Comments should be received on or before August 1, 2022.

**ADDRESSES:** You may send comments by any of the following methods:

- *Federal eRulemaking Portal:* Go to <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *Email:* [information@nigc.gov](mailto:information@nigc.gov)
- *Mail:* National Indian Gaming Commission, 1849 C Street, NW., MS 1621, Washington, DC 20240.

- *Fax comments to:* National Indian Gaming Commission at 202-632-0045.
- *Hand Delivery:* National Indian Gaming Commission, 90 K Street, NE., Suite 200, Washington, DC 20002, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Michael Hoenig, National Indian Gaming Commission; Telephone: (202) 632-7003.

## **SUPPLEMENTARY INFORMATION:**

### **I. Background**

On June 1, 2022, the National Indian Gaming Commission published a proposed rule to amend the Agency's audit standards regulations. The proposed rule will amend the regulations to eliminate the Commission waiver requirement for reviewed financial statements and allow all operations grossing less than \$2 million in the previous fiscal year to submit reviewed financial statements provided that the tribe or tribal gaming regulatory authority (TGRA) permits the gaming operation to submit reviewed financials. The proposed amendment to the rule will also create a third tier of financial reporting for charitable gaming operations with annual gross revenues of \$50,000 or less where, if permitted by the tribe, a charitable gaming operation may submit financial information on a monthly basis to the tribe or the TGRA and in turn, the tribe or TGRA provides an annual certification to the NIGC regarding the charitable gaming operation's compliance with the financial reporting. The proposed amendment also adds a provision clarifying that the submission of an adverse opinion does not satisfy the regulation's reporting requirements.

### **II. Reopening of Comment Period**

At the request of interested parties, the Commission is reopening the comment period until August 1, 2022.

Washington, DC.

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Michael Hoenig,  
General Counsel.

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